

**STAFF REPORT**

Meeting Date: October 16, 2002

**TO:** LAFCO Commissioners  
**FROM:** Everett Millais, Executive Officer  
**SUBJECT:** Budget Report – First Quarter FY 2002-03

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**RECOMMENDATION:**

Receive and file the first quarter budget report for fiscal year 2002-03.

**DISCUSSION:**

LAFCO policies and procedures require the Executive Officer to provide the Commission with quarterly budget reports. Staff has flexibility to transfer funds within major account codes (e.g. within the 1000 series accounts or within the 2000 series accounts), but Commission action is required to transfer funds between major account codes or from the contingency account.

With on-going assistance and support from the County Auditor-Controller, staff has prepared the attached report reflecting expenditures and revenues as of September 30, 2002. No adjustments or transfers between major account code series or from contingencies are recommended at this time. Staff continues to closely monitor the budget in terms of actual expenditures and revenues each month.

The next quarterly budget report covering the first six months of operations for this fiscal year will be provided at the January 15, 2003 meeting.

**COMMISSIONERS AND STAFF**

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**COUNTY**

Steve Bennett, Chair  
Kathy Long  
*Alternate:*  
Judy Mikels

**CITY**

Linda Parks  
John Zaragoza  
*Alternate:*  
Evaristo Barajas

**SPECIAL DISTRICT**

Jack Curtis  
John Rush  
*Alternate:*  
Dick Richardson

**PUBLIC**

Louis Cunningham,  
Vice Chair  
*Alternate:*  
Kenneth M. Hess

**EXECUTIVE OFFICER**

Everett Millais

**PLANNER III**

Hollee Brunsky

**CLERK**

Debbie Schubert

**LEGAL COUNSEL**

Noel Klebaum

**VENTURA LOCAL AGENCY FORMATION COMMISSION**  
**BUDGET TO ACTUAL FY2002-03**  
**FOR THREE MONTHS ENDING SEPTEMBER 30, 2002 (25% of year)**

<u>Summary</u>	<u>Budget</u>	<u>To Date</u>	<u>% of Budget</u>
Revenue	658,103	543,885	82.644%
Obligations	658,103	107,260	16.298%

Account Number	Title	Revenue/Obligations			Total	Variance
		Budget	Actual	Encumbered	Revenue/ Obligation	Favorable (Unfavorable)
REVENUE						
8911	Interest Earnings	9,600	0.00	0.00	0.00	(9,600.00)
9372	Other Governmental Agencies	568,503	526,885.00	0.00	526,885.00	(41,618.00)
9772	Other Revenue - Miscellaneous	80,000	9,600.00	0.00	9,600.00	(70,400.00)
	TOTAL REVENUE	658,103	536,485.00	0.00	658,103.00	(121,618.00)
EXPENDITURES						
1101	Regular Salaries	202,600	40,638.72	0.00	40,638.72	161,961.28
1102	Extra Help	25,000	0.00	0.00	0.00	25,000.00
1106	Supplemental Payments	12,140	2,348.64	0.00	2,348.64	9,791.36
1121	Retirement Contribution	11,080	2,317.21	0.00	2,317.21	8,762.79
1122	OASDI Contribution	10,950	2,459.38	0.00	2,459.38	8,490.62
1123	FICA - Medicare	2,943	609.59	0.00	609.59	2,333.41
1126	POB Debt Service	26,101	5,478.19	0.00	5,478.19	20,622.81
1127	POB Savings	0	45.16	0.00	45.16	(45.16)
1141	Group Insurance	14,100	2,001.51	0.00	2,001.51	12,098.49
1142	Life Ins/Dept. Heads & Mgmt.	104	21.72	0.00	21.72	82.28
1143	State Unemployment Ins.	0	0.00	0.00	0.00	0.00
1144	Management Disability Ins.	735	144.47	0.00	144.47	590.53
1165	Worker Compensation Ins	4,293	497.86	0.00	497.86	3,795.14
1171	401K Plan	5,073	1,050.44	0.00	1,050.44	4,022.56
	Salaries and Benefits	315,119	57,612.89	0.00	57,612.89	257,506.11
2032	Telephone Charges - Non ISF	150	38.60	139.93	178.53	(28.53)
2033	Voice/Data ISF	4,200	404.82	0.00	404.82	3,795.18
2071	General Insurance Alloca - ISF	1,300	0.00	0.00	0.00	1,300.00
2073	General Liability 1099	215	0.00	0.00	0.00	215.00
2121	Building Maintenance	110	0.00	0.00	0.00	110.00
2125	Facil/Matls Sq. Ft. Alloc. - ISF	13,500	3,204.00	0.00	3,204.00	10,296.00
2141	Memberships & Dues	3,500	2,070.00	0.00	2,070.00	1,430.00
2154	Education Allowance	950	330.00	0.00	330.00	620.00
2158	Indirect Cost Recovery	69,667	0.00	0.00	0.00	69,667.00
2172	Books & Publications	800	0.00	0.00	0.00	800.00
2173	Office Supplies	2,500	682.21	342.84	1,025.05	1,474.95
2174	Mail Center - ISF	6,500	4,330.08	0.00	4,330.08	2,169.92
2176	Purchasing Charges - ISF	730	106.93	0.00	106.93	623.07
2177	Graphics Charges - ISF	1,800	0.00	0.00	0.00	1,800.00
2178	Copy Machine Charges - ISF	1,800	0.00	0.00	0.00	1,800.00
2179	Miscellaneous Office Expense	11,500	1,869.18	0.00	1,869.18	9,630.82
2191	Board Members Fees	4,000	650.00	0.00	650.00	3,350.00
2192	Information Technology - ISF	300	300.00	0.00	300.00	0.00
2197	Public Works - Charges	30,000	2,616.38	17,383.62	20,000.00	10,000.00
2199	Other Prof & Spec Service	125,000	0.00	0.00	0.00	125,000.00
2205	Special Svs - ISF	100	0.00	0.00	0.00	100.00
2214	County GIS Expenses	16,589	4,147.25	0.00	4,147.25	12,441.75
2261	Public & Legal Notices	1,000	104.00	0.00	104.00	896.00
2273	IBM PC Leasing - Non ISF	4,800	1,167.78	3,632.22	4,800.00	0.00
2304	County Clerk	0	0.00	0.00	0.00	0.00
2304	County Assessor	0	0.00	0.00	0.00	0.00
2304	County RMA	0	0.00	0.00	0.00	0.00
2304	County Counsel	20,000	632.50	0.00	632.50	19,367.50
2522	Private Vehicle Mileage	6,000	1,279.48	0.00	1,279.48	4,720.52
2523	Conf. & Seminars Expense	12,000	4,215.00	0.00	4,215.00	7,785.00
	Services and Supplies	339,011	28,148.21	21,498.61	49,646.82	289,364.18
6101	Contingency	65,000	0.00	0.00	0.00	65,000.00
	TOTAL EXPENDITURES	719,130	85,761.10	21,498.61	107,259.71	611,870.29
	NET COST	-61,027			550,843.29	